

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,)	
)	Case No. 3:20-cv-22
Plaintiff,)	
)	
v.)	
)	
DENNIS R. OERTEL,)	
SUSAN K. OERTEL,)	
MARSHFIELD CLINIC, INC.,)	
POMP'S TIRE SERVICE, INC.,)	
MIDLAND FUNDING, LLC, and)	
WOOD COUNTY, WISCONSIN)	
)	
Defendants.)	
)	

JUDGMENT

Pursuant to this Court's opinion and order dated November 16, 2020, (Dkt. 24), judgment in the above-captioned case is hereby entered:

1. On Count I of the complaint, in favor of the United States and against defendants Dennis R. Oertel and Susan K. Oertel, jointly and severally, in the amount of \$37,819.77 for federal income tax liabilities for tax years 2009 and 2010, plus statutory additions (including interest) accruing according to law from August 7, 2020 until fully paid;
2. On Count II of the complaint, in favor of the United States and against defendant Dennis R. Oertel in the amount of \$107,529.35 for federal employment tax liabilities for tax periods in 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2013, plus statutory additions (including interest) accruing according to law from August 7, 2020 until fully paid;
3. On Count III of the complaint, in favor of the United States and against defendant Dennis R. Oertel in the amount of \$833.47 for federal unemployment tax liabilities for tax years 2001,

2002, 2003, 2004, and 2005, plus statutory additions (including interest) accruing according to law from August 7, 2020 until fully paid; and

4. On Count IV of the complaint, in favor of the United States and against defendants Dennis R. Oertel, Susan K. Oertel, Marshfield Clinic, Inc., Pomp's Tire Service, Inc., Midland Funding, LLC, and Wood County, Wisconsin, as follows:

a. The United States' federal tax liens regarding the unpaid federal income tax liabilities of Dennis R. Oertel and Susan K. Oertel for tax years 2009 and 2010, the unpaid federal employment tax liabilities of Dennis R. Oertel for tax periods in 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011 and 2013, and the unpaid federal unemployment tax liabilities of Dennis R. Oertel for tax years 2001, 2002, 2003, 2004 and 2005 are valid and subsisting liens that attached to all property and rights to property belonging to Dennis R. Oertel and Susan K. Oertel, including their interests in real property located at 11117 Robin Road, Marshfield, Wisconsin (the "Marshfield Property").

The legal description of the Marshfield Property is:

A part of the Southeast Quarter of the Northeast Quarter (SE1/4-NE1/4) of Section Fifteen (15), Township Twenty-five (25) North, Range Two (2) East, Town of Lincoln described as follows: Lot 1, Wood County Certified Survey Map Number 3870.

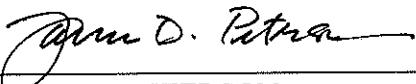
b. The United States' federal tax liens are hereby enforced against the Marshfield Property, and the Marshfield Property shall be sold pending further order of this Court, with the proceeds of sale to be distributed as follows:

- i. First, to the United States for the expenses that it incurs in selling the Marshfield Property;
- ii. Second, to Wood County, Wisconsin, to the extent of any unpaid real property taxes on the Marshfield Property;

- iii. Third, to the United States, to the extent of the unpaid federal income, employment and unemployment tax liabilities of Dennis R. Oertel and Susan K. Oertel;
- iv. Fourth, to Dennis R. Oertel and Susan K. Oertel, to the extent of their homestead exemption under Wisconsin law;
- v. Fifth, to Pomp's Tire Service, Inc., to the extent of its judgment against Dennis R. Oertel; and
- vi. Sixth, any remainder to Dennis R. Oertel and Susan K. Oertel.

IT IS SO ORDERED, ADJUDGED, AND DECREED.

Date Approved: NOVEMBER 23, 2020



JAMES D. PETERSON
Chief U.S. District Judge

Date Entered: 11/23/2020

V. Olmo, Deputy Clerk for

PETER OPPENEER
Clerk of Court